

NC066 Karoo Hoogland - Reconciliation of Table A4 Budgeted Financial Performance (revenue and expenditure)

Annexure "C" Unaudited

Description	2013/14					2012/13					Restated Audited Outcome	
	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA		Balance to be recovered
R thousand	1	2	3	4	5	6	7	8	9	10	11	12
Revenue By Source												
Property rates	5 400		5 400	4 459		(900)	83.3%	83.3%				
Property rates - penalties & collection charges	275		275	262		(13)	95.3%	95.3%				
Service charges - electricity revenue	8 887		8 887	7 000		(1 887)	78.8%	78.8%				
Service charges - water revenue	2 565		2 565	2 022		(543)	78.8%	78.8%				
Service charges - sanitation revenue	3 759		3 759	3 069		(670)	82.2%	82.2%				
Service charges - refuse revenue			-			-	-	-				
Service charges - other			-			-	-	-				
Rental of facilities and equipment	692		692	695		4	100.5%	100.5%				
Interest earned - external investments	35		35	146		111	417.6%	417.6%				
Interest earned - outstanding debtors	400		400	526		126	131.4%	131.4%				
Dividends received			-			-	-	-				
Fines	5		5	6		1	122.6%	122.6%				
Licenses and permits	1		1	79		78	14325.7%	14325.7%				
Agency services	243		243	221		(22)	90.9%	90.9%				
Transfers recognised - operational	17 339		17 339	29 931		12 592	172.6%	172.6%				
Other revenue	80		80	277		197	345.3%	345.3%				
Gains on disposal of PPE			-			-	-	-				
Total Revenue (excluding capital transfers and contributions)	39 680	-	39 680	48 754		9 073	122.9%	122.9%				
Expenditure By Type												
Employee related costs	20 717		20 717	17 202	(3 515)	(3 515)	83.0%	83.0%				
Remuneration of councillors	1 724		1 724	1 691	(33)	(33)	98.1%	98.1%				
Debt impairment	2 095		2 095	1 328	(768)	(768)	63.4%	63.4%				
Depreciation & asset impairment	-		-	15 464	15 464	15 464	#DIV/0!	#DIV/0!				
Finance charges	432		432	507	75	75	117.4%	117.4%				
Bulk purchases	5 534		5 534	6 542	1 008	1 008	118.2%	118.2%				
Other materials	1 536		1 536	956	(580)	(580)	62.2%	62.2%				
Contracted services			-		-	-	-	-				
Transfers and grants	2 541		2 541	6 224	3 683	3 683	244.9%	244.9%				
Other expenditure	4 303		4 303	3 503	(799)	(799)	81.4%	81.4%				
Loss on disposal of PPE			-		-	-	-	-				
Total Expenditure	38 882	-	38 882	53 416	14 534	14 534	137.4%	137.4%	-	-	-	-
Surplus/(Deficit)	798	-	798	(4 662)		(5 461)	-584.1%	-584.1%				
Transfers recognised - capital			-			-	-	-				
Contributions recognised - capital			-			-	-	-				
Contributed assets			-			-	-	-				
Surplus/(Deficit) after capital transfers & contributions	798	-	798	(4 662)		(5 461)	-584.1%	-584.1%				
Taxation			-			-	-	-				
Surplus/(Deficit) after taxation	798	-	798	(4 662)		(5 461)	-584.1%	-584.1%				
Attributable to minorities			-			-	-	-				
Surplus/(Deficit) attributable to municipality	798	-	798	(4 662)		(5 461)	-584.1%	-584.1%				
Share of surplus/ (deficit) of associate			-			-	-	-				
Surplus/(Deficit) for the year	798	-	798	(4 662)		(5 461)	-584.1%	-584.1%				

NC066 Karoo Hoogland - Reconciliation of Table A7 Budgeted Cash Flows

Annexure "C" Unaudited

Description	2013/14						2012/13	
	Original Budget	Budget Adjustments (i.t.o. s28)	Final adjustments budget	Actual Outcome	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Restated Audited Outcome
R thousand	1	2	3	4	5	6	7	8
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Ratepayers and other	22 949		22 949	18 455	(4 493)	80.4%	80.4%	14 931
Government - operating	16 423		16 423	29 931	13 508	182.3%	182.3%	31 671
Government - capital	15 381		15 381		(15 381)	-	-	
Interest	604		604	146	(458)	24.2%	24.2%	37
Dividends			-		-	-	-	
Payments								
Suppliers and employees	(39 905)		(39 905)	(36 118)	3 787	90.5%	90.5%	(33 479)
Finance charges			-	(507)	(507)	#DIV/0!	#DIV/0!	(207)
Transfers and Grants			-		-	-	-	
NET CASH FROM/(USED) OPERATING ACTIVITIES	15 452	-	15 452	11 908	(3 544)	77.1%	77.1%	12 953
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE			-		-	-	-	
Decrease (increase) in non-current debtors			-	941	941	#DIV/0!	#DIV/0!	
Decrease (increase) other non-current receivables			-		-	-	-	
Decrease (increase) in non-current investments			-		-	-	-	
Payments								
Capital assets	(15 381)		(15 381)	(10 279)	5 102	66.8%	66.8%	(14 310)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(15 381)	-	(15 381)	(9 337)	6 044	60.7%	60.7%	(14 310)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans			-		-	-	-	
Borrowing long term/refinancing			-		-	-	-	
Increase (decrease) in consumer deposits			-	(14)	(14)	#DIV/0!	#DIV/0!	(130)
Payments								
Repayment of borrowing	(2 961)		(2 961)	(83)	2 878	2.8%	2.8%	(144)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(2 961)	-	(2 961)	(98)	2 863	3.3%	3.3%	(274)
NET INCREASE/ (DECREASE) IN CASH HELD	(2 890)	-	(2 890)	2 473				(1 631)
Cash/cash equivalents at the year begin:	658		658	658				2 290
Cash/cash equivalents at the year end:	(2 232)		(2 232)	3 131	5 363	-140.3%	-140.3%	658